Docket No.: 0033-0999PUS1

(PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hiroyuki KATAYAMA et al.

Application No.: 10/532,826

Filed: April 26, 2005

•

For: REGENERATOR, METHOD AND

APPARATUS FOR MANUFACTURING REGENERATOR, AND STIRLING

REFRIGERATOR

Confirmation No.: 8798

Art Unit: 3744

Examiner: W. C. Doerrler

## REPLY IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

## INTRODUCTORY COMMENTS

In response to the Office Action dated September 18, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification
Amendments to the Claims
Remarks/Arguments